

Wisconsin Department of Transportation

Motor Carrier Services Section

P. O. Box 7979

Madison, WI 53707-7979

Wisconsin International Fuel Tax Agreement (IFTA)

MV 2755 01/2005 S341.45, Wis Stats.

1ST QUARTER 2005**DUE: April 30, 2005**

Reporting Period of January, February, March 2005

Amended

Cancel Fuel License

A. Fuel Account

B. FUEL SUMMARY

FUEL	Total Miles	Total Gallons	AVG Fleet MPG
TYPE	All Jurisdictions	All Jurisdictions	2 Decimal Places

_____	_____	/	_____	=	_____
_____	_____	/	_____	=	_____
_____	_____	/	_____	=	_____

FUEL TYPE CODES: Diesel - DI, Gasoline- GA,
 Gasohol - GH, Natural Gas - NG, Propane - LP

(Round To Nearest Whole US Gallons and Miles not liters or kilometers)

(Enter Credits in Brackets)

1 JURIS- DICTION	2 FUEL TYPE	3 TOTAL MILES	4 TAXABLE MILES	5 TAXABLE GALLONS	6 TAX-PAID GALLONS	7 NET TAXABLE GALLONS	8 TAX RATE	9 TAX (CREDIT) DUE Col 7x8	10 INTEREST DUE	11 TOTAL DUE Col 9+10
WI	D						.321			
AB	D						.2771			
AL	D						.190			
AR	D						.225			
AZ	D						.260			
BC	D						.4617			
CA	D						.295			
CO	D						.205			
CT	D						.260			
DE	D						.220			
FL	D						.2937			
GA	D						.1297			
IA	D						.225			
ID	D						.250			
IL	D						.314			
IN	D						.160			
IN	D	SURCHARGE			0		.110			
KS	D						.260			
KY	D						.130			
KY	D	SURCHARGE			0		.057			
LA	D						.200			
MA	D						.210			
MB	D						.3540			
MD	D						.2425			
ME	D						.263			
MI	D						.250			
MN	D						.200			
MO	D						.170			
MS	D						.180			

Continued on Reverse Side...

1st QUARTER 2005

(Round To Nearest Whole US Gallons and Miles not liters or kilometers)

(Enter Credits in Brackets)

1 JURIS- DICTION	2 FUEL TYPE	3 TOTAL MILES	4 TAXABLE MILES	5 TAXABLE GALLONS (US)	6 TAX-PAID GALLONS (US)	7 NET TAXABLE GALLONS (US)	8 TAX RATE	9 TAX(CREDIT) DUE Col 7x8	10 INTEREST DUE	11 TOTAL DUE Col 9+10
MT	D						.2775			
NB	D						.5202			
NC	D						.266			
ND	D						.210			
NE	D						.254			
NH	D						.180			
NJ	D						.175			
NL	D						.5078			
NM	D						.210			
NS	D						.4740			
NV	D						.270			
NY	D						.3595			
OH	D						.260			
OH	D	SURCHARGE			0		.020			
OK	D						.130			
ON	D						.4402			
OR	D		N/A	N/A			N/A			
PA	D						.364			
PE	D						.5078			
QC	D						.4987			
RI	D						.300			
SC	D						.160			
SD	D						.220			
SK	D						.4617			
TN	D						.170			
TX	D						.200			
UT	D						.245			
VA	D						.160			
VA	D	SURCHARGE			0		.035			
VT	D						.260			
WA	D						.280			
WV	D						.270			
WY	D						.140			
NON-IFTA MILES										
TOTAL MILES										

Retain a copy of this report for your records.

I certify with my signature that the information and statements on this report are true and correct to the best of my knowledge.

(Licensee or Authorized Agent Signature)

(Date)

(Reporting Agent Title)

(Area Code - Telephone No.)

Total From Column 11 \$ _____

C. Penalty - (see instructions) \$ _____

D. Total Tax Due/Credit \$ _____

E. Do you have bulk fuel storage in Wisconsin?
☐ Yes ☐ No

Make Check payable to: REGISTRATION FEE TRUST
 (All credits over \$2.00 will be refunded/owed) (See Instructions)

GENERAL INFORMATION

SECTION

A. Please update your fuel account number, name and address.

Check all that apply:

- 1) Amended report - Mark an "X" on the line if this report corrects information previously reported. Must use the correct quarter when filing amendments. NOTE: Amended reports will not be accepted if you are scheduled for a fuel tax audit.
- 2) Cancel license - You may cancel your fuel tax license if you no longer have current IRP registration and do not operate qualified motor vehicles in any other IFTA member jurisdictions or have intrastate operations only. Complete this report for your operations during the previous quarter. After cancellation, we will schedule an exit audit of your records.

B. Fuel Summary: Compute fleet M.P.G. by fuel types. Divide your total miles traveled (include temp fuel permit miles) by the total fuel consumed in all jurisdictions. Carry the figure out to 4 decimal places and then round to 2 decimal places (.0050 less is rounded down and .0051 is rounded up) Examples: AVG MPG = $7.4650 = 0050 < .0051 = 7.46$ or AVG MPG = $6.4851 = 0051 > .0050 = 6.49$ or AVG MPG = $4.9270 = 0070 > .0050 = 4.93$

RETURN COLUMN INSTRUCTIONS

1. JURISDICTION: Report each fuel type on a separate line. If you have more than one fuel type to file, make a copy of the report and file both reports together using the tax rate chart.
2. FUEL TYPE: Enter the fuel type by abbreviations. One fuel type per line.
3. TOTAL MILES: Enter the total miles traveled in each IFTA jurisdiction during the reporting period whether miles traveled are taxable or non-taxable. Report any miles for other jurisdictions on the line labeled "NON-IFTA MILES". The total of column "3" should agree with the reported miles in part "B", Fuel summary.
4. TAXABLE MILES: Enter total taxable miles traveled on public highways for each jurisdiction. If you deduct tax-exempt miles, you must log these miles and provide evidence to auditors. You must pay interest and penalties on improper exemptions that are deducted.
5. TAXABLE GALLONS: Enter total taxable gallons for each jurisdiction, e.g.; column "4" divided by avg. MPG from part "B", (Fuel Summary).
6. TAX PAID GALLONS: Enter gallons bought at the pump or pumped from bulk storage if tax was paid at the time of purchase.
SURCHARGE: Surcharge is calculated on taxable gallons, it is not collected at the pump when you purchase fuel in that jurisdiction. Take the taxable gallons and multiply by the surcharge rate for the tax liability.
7. NET TAXABLE GALLONS: Calculate the difference between taxable gallons (column "5") and tax paid gallons (column "6").
If column "5" is less than column "6", enter the difference in brackets. CREDIT
If column "5" is more than column "6", enter the difference without brackets. TAX DUE
8. TAX RATE: Diesel tax rates are provided on the report. If you have fuel types other than diesel, use the current tax rates listed on the reverse side. Find the current tax rate for each jurisdiction you are reporting and enter it in column "8". If you need a fuel tax rate that is not listed contact our office at (608) 267-4382 for the tax rate. You can also find the official IFTA tax rates at the IFTA Inc. web site (WWW.IFTACH.ORG)
9. TAX DUE: Multiply column "7" by the corresponding jurisdiction tax rate in column "8". ENTER CREDITS IN BRACKETS
10. INTEREST DUE: If your report is late, you must pay interest to each jurisdiction where tax is owed in column "9". Multiply tax due (column "9") times the interest rate of 1% per month, times the number of months late. Partial month (or even one day) will be charged a full month of interest.
11. TOTAL DUE: Enter the total of column "9" and column "10" for each jurisdiction listed that you traveled into for this period.
TOTALS Enter all column totals for column "4" through column "11".
TOTAL MILES: The total for column "3" must match the total of all miles reported in "B" Fuel Summary Section.
TOTAL DUE: The total for column "11" is the difference of all credits and taxes due for all jurisdictions.

SECTION

- C. PENALTY: Reports are due on the last day of the month following the close of each quarter. e.g.; the first quarter ends on March 31, mail your report before April 30 (postmark date) or it is LATE. You must pay a penalty if your report shows:
- 1) No Operations or Credit/Refund due returns are charged a late penalty of \$50.00.
 - 2) TAX DUE returns are charged \$50.00 or 10% of the total tax due of column "9", whichever is greater.
- D. TOTAL TAX OR CREDIT: Enter the total due or credit and penalty balance. No credits or debits will be carried over from one quarter to the next quarter.

ALL CREDITS OVER \$2.00 WILL BE REFUNDED. TAXES DUE OVER \$2.00 MUST BE SENT WITH THIS REPORT.

E. BULK FUEL: Mark 'yes' or 'no' for the bulk storage.

SIGNATURE: The licensee, corporate officer, or authorized agent must sign the report. **Reports are not accepted unless a signature is provided.**

EASY SUMMARY INSTRUCTIONS

"B" Fuel Summary

1. Total miles traveled in all jurisdictions
2. Total gallons purchased in all jurisdictions
3. Divide '1' & '2' = average MPG

COLUMNS

Please follow these instructions for each jurisdiction

- '3' = Total jurisdiction miles
- '4' = Jurisdiction miles subtract Exempt miles
- '5' = Column '4' divide by Average MPG
- '6' = Fuel purchased in jurisdiction
- '7' = Subtract '5' & '6'
- '8' = Current Diesel tax rate
- '9' = '7' time '8' (enter CREDIT in brackets)
- '10' = If late column '9' time 1% time months late
- '11' = Add '9' + '10'

Must fill total miles and tax-paid gallons

FOR IFTA INFORMATION CALL: (608) 267 - 4382

MAIL REPORT AND PAYMENT TO:
Wisconsin Dept. of Transportation
Motor Carrier Services Section
P O Box 7979
Madison, WI 53707-7979

Write your Fuel Tax Account Number on your check (the number is printed above your mailing address). **Detach instructions before mailing**

Any tax, penalty or interest due must be sent with report.

RECORD RETENTION INFORMATION: Every licensee shall maintain records for a period of 4 years from the filing date of this report to substantiate information reported. Such Records shall be made available for audit upon request.

CERTIFIED COPY: Send a copy of the report and a self-addressed stamped envelope. Certification means we received the report only.

OREGON: Does not charge any fuel tax but you are required to file miles traveled and fuel purchased on this report.

BULK FUEL CLAIMS: If you claim bulk fuel storage used, the tax must be paid to either your supplier or to the Dept. of Revenue.

NOTES:

Indiana, Kentucky, Ohio and Virginia have a surcharge. This tax cannot be paid at the pump. Calculate the surcharge take the taxable gallons and multiply by the surcharge rate for the tax liability.

* **Missouri** propane and natural gas is sold tax free (tax not collected at retail). Reporting is not required for propane and/or natural gas when proper fuel decals have been obtained. If fuel decals have not been obtained, no tax paid gallons can be claimed.

** **Mississippi** natural gas is per 100 cubic feet

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TAX RATES FOR FIRST QUARTER 2005

JURISDICTION	DIESEL (D) (per gallon)	GASOLINE (G) (per gallon)	GASOHOL (GH) (per gallon)	PROPANE (P) (per gallon)	NATURAL GAS(NG) (per gallon)	ETHANOL (E) (per gallon)
(WI) Wisconsin	.321	.321	.321	.213	.233	.321
(AB) Alberta	.2771	.2771	.2632	.2000	N/A	N/A
(AL) Alabama	.190	.160	.160	N/A	N/A	N/A
(AR) Arkansas	.225	.215	.215	.165	.050	.215
(AZ) Arizona	.260	N/A	N/A	N/A	N/A	N/A
(BC) British Columbia	.4617	.4463	N/A	.0831	N/A	N/A
(CA) California	.295	N/A	N/A	.060	.070	.090
(CO) Colorado	.205	.220	.220	.205	.205	.220
(CT) Connecticut	.260	.250	.250	N/A	N/A	.320
(DE) Delaware	.220	.230	.230	.220	.220	.230
(FL) Florida	.2937	.1957	.1957	N/A	N/A	N/A
(GA) Georgia	.1297	.1260	.1260	.1140	.1210	.1210
(IA) Iowa	.225	.205	.190	.200	.200	.190
(ID) Idaho	.250	N/A	N/A	.181	.197	N/A
(IL) Illinois	.314	.287	.287	.270	.270	.287
(IN) Indiana	.160	.180	.180	.160	.160	.160
IN Surcharge	.110	.110	.110	.110	.110	.110
(KS) Kansas	.260	.240	.240	.230	.230	.260
(KY) Kentucky	.130	.160	.160	.160	.130	.160
KY Surcharge	.057	.024	.024	.024	.057	.024
(LA) Louisiana	.200	.200	.200	.160	.160	.200
(MA) Massachusetts	.210	.210	.210	.198	.198	.210
(MB) Manitoba	.3540	.3540	.2771	.0924	N/A	.2771
(MD) Maryland	.2425	.235	.235	.235	.235	.235
(ME) Maine	.263	N/A	N/A	.183	.218	.178
(MI) Michigan	.250	N/A	N/A	N/A	N/A	N/A
(MN) Minnesota	.200	.200	.200	.150	.200	.200
(MO) Missouri	.170	.170	.170	.170	.170	.170
(MS) Mississippi	.180	.180	.180	.170	.180	.180
(MT) Montana	.2775	.270	.270	.0518	.070	.270
(NB) New Brunswick	.5202	.4463	N/A	.2062	.5202	N/A
(NC) North Carolina	.266	.266	.266	.266	.266	.266
(ND) North Dakota	.210	.210	.210	.210	.210	N/A
(NE) Nebraska	.254	.254	.254	.254	.254	N/A
(NH) New Hampshire	.180	N/A	N/A	N/A	N/A	N/A
(NJ) New Jersey	.175	.145	.145	.0925	.0925	.145
(NL) Newfoundland	.5078	.5078	N/A	.2155	N/A	N/A
(NM) New Mexico	.210	N/A	N/A	N/A	N/A	N/A
(NS) Nova Scotia	.4740	.4771	N/A	.2155	N/A	N/A
(NV) Nevada	.270	N/A	N/A	.220	.270	N/A
(NY) New York	.3595	.363	.363	.211	.363	.363
(OH) Ohio	.260	.260	.260	.260	.260	.260
OH Surcharge	.020	.020	.020	.020	.020	.020
(OK) Oklahoma	.130	.160	.160	.160	.160	N/A
(ON) Ontario	.4402	.4525	.4525	.1324	N/A	N/A
(OR) Oregon	N/A	N/A	N/A	N/A	N/A	N/A
(PA) Pennsylvania	.364	.300	.300	.219	.175	.201
(PE) Prince Ed Island	.5078	.5233	N/A	.5233	N/A	N/A
(QC) Quebec	.4987	.4678	.4678	N/A	N/A	.4987
(RI) Rhode Island	.300	.300	.300	.300	.300	.300
(SC) South Carolina	.160	.160	.160	.160	.160	.160
(SD) South Dakota	.220	N/A	N/A	.200	.100	N/A
(SK) Saskatchewan	.4617	.4617	.4617	.2771	N/A	.4617
(TN) Tennessee	.170	.200	N/A	.140	.130	N/A
(TX) Texas	.200	.200	.200	.150	.150	.200
(UT) Utah	.245	.245	.245	N/A	N/A	.245
(VA) Virginia	.160	.160	.160	.160	.160	.160
VA Surcharge	.035	.035	.035	.035	.035	.035
(VT) Vermont	.260	N/A	N/A	N/A	N/A	N/A
(WA) Washington	.280	.280	.280	N/A	N/A	.280
(WV) West Virginia	.270	.270	.270	.270	.270	.270
(WY) Wyoming	.140	.140	.140	N/A	N/A	N/A